Previous references.
Edn. 24-1485246.
Edn. 46-1365/12,15+17.

1915.

(Gen. Training)

File No. 159-132

Serial Nos. 1—5

Later references.
S. Fe. 52-1515 & 7788,
B. April 16.
G.T. 214-1786: 1-4, B June 1918.
G.T. 142-18, 165, B March 19

P 36E

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—5.

Part B. for March 1915.

SUBJECT.

Scholarship for training a Candidate as a Chartered Accountant.

---

81. From the Comptroller No 6292 d. 6-4-14.
Requests sanction to the grant of a Scholarship for six years to a 1st Class Mathematical B.A. or preferably an M.A. to qualify himself as a Chartered Accountant, the Scholarship for the entire Course amounting to Rs 1834-8-0.

82. To the Comptroller No. H 218 d. 20.7.14.
State that Govt consider it better to grant from 3 to 5 Scholarships to local graduates for undergoing training in the Bombay Commercial College than to spend a very large sum on one

G. R. S. 58

Laurdale, & requests him to send a revised scheme in consultation with D. P. of Education.

813. From the Comptroller. No 2526/R137. dt. 7. 10. 14.

States that if Govt do not consider it desirable to spend a large sum 1/2 (1500) in training a local young man as a chartered accountant, one may at least be trained as an incorporated accountant on a smaller cost of about Rs 1000, & that if Govt approve of the proposal of D. P. of Edn. to grant six scholarships to study Commerce in Bombay at Rs 25/- per month, three of them may be reserved for accountancy, two for Banking & one for actuarial subjects.

814. To the Comptroller. No R 5309 dt. 28. 8. 15.

States that the D. P. of Education will be requested to direct one of the Commercial Scholarships holders to specialize in accountancy another in Banking & the third in actuarial work.

815 To the D. P. of Edn. No 5310 dt. 28-8-15.

Forward copy of the above with any suggestions.

M Jacob
17/4/15

No. C. 4

4-7-1914.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

Comptroller's proposal to grant a scholarship tenable in England for 6 years to a 1st class Mathematics graduate, to qualify himself as a Chartered Accountant.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

D. M. Narasinga Rao.

3rd July 1914.

Offg. *Secretary to Government.*

Extraordinary Member of Council. Seen by the Extraordinary Member of Council. 7/7

First Member of Council. Seen

Second Member of Council. Seen.

GPB—1,000—3-2-14

G.R.S. 15]

Facing sheet for Cases included in the schedule appended to Notification No. 36 of the 8th Aug. 1902.

GENERAL AND REVENUE SECRETARIAT

SUBJECT

Proposal to grant a scholarship tenable in England for 6 yrs. to a 1st class Mathematics graduate to qualify himself as a Chartered Accountant.

	Date	Initial of Officer himself or responsible Deputy
Received in the Secretariat		
Submitted to Secretary		
Submitted by Secretary to Dewan or Councillor in charge		
Returned to Secretary	2. 7. 1914	
Circulated by Secretary for Council ...	3. 7.1914.	
Forwarded by Councillor		
Forwarded by Councillor		
Received in Secretariat		
Considered in Council		
Submitted to the Dewan		
Submitted to His Highness		
Orders passed by His Highness		
Final Orders issued		
Circulated to Councillors		
Passed on by the Councillor ...		
Returned to Secretary by Councillor ...		

GBPM—8-6-1910—300

No. 962
19.10.14

G.R.S. 11] 1913-14.

GENERAL AND REVENUE SECRETARIAT.

(Genl Fin.cc)

NOTES.

File No. 159-13.

FILE HEADING.

Scholarship for training a candidate as a Chartered Accountant.

From

The Compt.r

No. 6292 Dated 6.4.1914 Received 7-4-1914

Diary No. ~~198~~	Enclos.	Spare Copies.	Serial No. /

BRIEF ABSTRACT OF LETTER.

Requests sanction to the grant of a scholarship for six years to a 1st class Mathematics B.A. or preferably an M.A. to qualify himself as a Chartered Accountant, the scholarship for the entire course amounting to Rs 18394-8-0

NOTES AND ORDERS.

The Compt.r states that with the rise of industrial concerns in the State the assistance of a high class chartered accountant will be indispensable to the Finance and Accounts Department of Government.

2. For becoming a fully qualified chartered

NOTES—First Sheet.

GPB—35,000—15-6-12

G. R. S. 12]

General and Revenue Secretariat. | File No. | of 191

Serial No.

Accountant a candidate has to pass a preliminary examination in England and then serve as an apprentice for 5 years under a practising accountant during which he has to pass 2 more examinations. The subjects for the 3 different exam^ns are given in the syllabus of Exam^ns sent up in the file

R

3. The 1st year of the course is to be spent in India and during this period the candidate is to be given a stipend of Rs 50 per month. The remaining 5 years will have to be spent in England as an apprentice to a practising acc^t. During this period it is proposed to pay the candidate £200 per annum in addition to passage charges, Exam^n fees, rea., amounting to Rs 1294-8-0 and apprenticeship fee of £ 100. The total cost is estimated at Rs 18396-8-0.

R

4. It will be seen from the Syllabus that the subjects for the Preliminary Exam^n are only general and such as every graduate of an Indian University has passed in. Of the subjects prescribed for the Intermediate and Final Exam^ns only 2 subjects, viz, auditing and a knowledge of a few Acts are new to an officer of the Accounts Dep^t who has qualified himself by passing the Govt of India Financial Exam^n. Further

NOTE—Contn. sheet.

GPB—60,000—7-11-13

Serial No.

the Chartered Acc^t will, after his return to India, have to pass the Lower & Higher Departmental Exam^ns of the Finance Dep^t if he is to be of much use. For the subjects prescribed for these exam^ns are special to India and such as a Chartered acc^t need not acquire for his ordinary work. These are —

1) Pol: & Rev: Systems of India,
2) Financial Statements, and
3) Account Codes (Civil, P.W. & Rys)

As the Commercial concerns of the State are not so highly advanced as those in England or in Bombay & Calcutta, a Chartered Acc^t cannot have full work in the merely commercial concerns and he will therefore have to be employed in the ordinary work of the Finance Dep^t.

5. Besides, a knowledge of auditing and a few acts (none of which are not useful in India) can be easily obtained by an Accounts Officer of the State who has qualified himself by passing the Departmental Exam^ns. These are subjects which can be studied at leisure. It is therefore a question whether it is necessary for the State to train up a candidate as Chartered Accountant or to depute a local officer of the Accounts Dep^t for training in England for a short time.

R & Q

GPB—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat. | Q.7 File No. 159 of 1913-14

Serial No.

Further, the amount of Rs 18,396-8-0 is too large an amount to be spent on a single candidate and the course is also too long.

B.7-13. 6 The training of a candidate in actuarial work at a cost of more than Rs 11,000 has just been sanctioned. In that case Govt. sanctioned the training of a 1st class Mathematics graduate on the conditions that

(1) that he should be a native of Mysore and not more than 28 years of age, and

(2) that he must be required to give an agreement to serve the Govt for at least 5 years after qualifying himself.

The candidate was secured after publishing an advertisement in some of the Indian Newspapers. (Vide Banking File 7-1913)

subd
This has been removed for further referencing
Bon 29/4

7 In the linked file there is a proposal for training another candidate in the Institute of Bankers. The question for consideration is whether it is now necessary to train up 3 candidates all at the same time and whether it is not possible to reduce the number.

Para 2 of note Flag A.

8. In Banking File 23-12 the Fin. Secy has stated that actuarial business and banking are essentially different lines and that it is not known if it is possible for one man to specialise in both.

NOTE—Contn. sheet.

GPE—60,000—7-11-13

G. R. S. 12]

5

General and Revenue Secretariat. | G. 2 File No. 159 of 1913-14

Serial No.

9. Whether actuarial work and Chartered accountants' work or the latter and banking work can be combined in one individual has not been made clear. If either of these is possible the number of candidates to be trained will be reduced to 2 and the cost to Govt. will be less.

Subd for orders.

Abdn 18/Jan 14 10 I think certainly think it would be desirable to keep the number of the candidates selected for actuarial training [illegible] one or two years & make them [illegible] Accountancy & Banking if it is not all considered desirable that he should train up & Chartered Accountant & a Banker. There does not seem to be much scope for them [illegible] the auditing of the Industrial Concerns of the Commerce & Industry Dept will not be so complicated as to require a Chartered Acctt. If I may [illegible] my first experience with Chartered Accts of whom I have had to come into touch with three all Europeans ~~[illegible]~~ I have found their ~~[illegible]~~ and I may perhaps say that our Indian Accts Officers do not lose anything by Comparison.

NOTE—Contn. sheet.

GPI—60,000—7-11-13

Secret

[illegible]

(6

G. R. S. 12]

General and Revenue Secretariat. G. 7 File No. 159 of 1913.

Serial No.

11. I think it is certainly desirable to send a man for the chartered Accountants course. He need not necessarily be a full time servant of Govt on return. The recent change of law in ~~Calcutta~~ British India has made it compulsory on companies to appoint only trained men only as auditors and it may safely be said that an Indian chartered accountant of good parts will not want work at reasonable rates of remuneration. We should not depend on one man for everything eg. Actuarial work, Accountancy & Banking. In fact for ~~this~~ some of these subjects we should send more than one man e.g. for Banking. In any case we should not hesitate to make a beginning in each line at once. M

29/4

Dewan)

9357
1.5.14

12) I am afraid spending Rs. 18,000 on one man is putting all our eggs in one basket. We might give three scholarships for training in Europe tp three men who may be able to find half the cost of such training and also of apprenticeship in firms.

13) I shall be glad if the Financial Secretary

NOTE—Contn. sheet.

GPB—60,000—7-11-13

Serial No.

will kindly send up proposals, if possible, on these lines. Otherwise we may discuss the question in Council.

20.5.14. RG

HDeas

WMcC

14) The field of chartered accountancy is jealously guarded against natives of India and it is to secure the practical exclusion of Indians that five years' apprenticeship in England has been prescribed -

15) It is this that makes the cost of training up a chartered accountant so high. The 5 yrs' scholarship at £200 comes to £1000 or Rs 15000.

16) I shall only be too happy if suitable candidates could be found in Mysore who will bear half the cost of training themselves. But in response to my advertisement for the Actuarian Scholarship I got only two applications. When this was the case for a full scholarship, I am not sanguine of getting any applns. for a half scholarships.

17) Of course we may get applications if we lower the standard of qualification or

NOTE—Contn. sheet.

GPB—60,000—7-11-13

Serial No.

accept applications from Non-Mysoreans. But I am strongly opposed to the former course as that may mean waste of the whole money and perhaps Govt would not like the second alternative -

18) Rs 18,000 does appear a large sum at first sight but the amounts that we have spent on some scholars in the past is not very much less - The training of M. N.S. Subba Rao in History & Economics cost Govt over Rs 17,000 and that was also the case with regard to Mr S. Venkata Subba Chetty - In the case of the chartered accountancy scholarship there is the chance of the scholar Earning a small salary say £40 or £50 a year during the last two or three years of his apprenticeship. Of course if we pay full scholarship to the student the salary will be credited to Govt account and the net cost may be reduced about Rs 1600? -

19) I have, on receiving this file again looked up the rules of the Accountants Associations of the United Kingdom whose members enjoy recognition as qualified accountants (such as the Society of Incorporated accountants, Institute of Chartered Accountants Dublin, Society of

NOTE—Contn. sheet.

GPB—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat. | G 1 File No. 159 of 1913.

Serial No.

Accountants, Edinburgh, Institute of Accountants & Actuaries Glasgow, Society of Accountants Aberdeen &c.) with a view to find out whether the cost can be materially reduced by sending our scholar to some other centre. I find that the rules are all more or less similar & that all societies require a five years apprenticeship. So there is nothing to be gained by changing the original idea of training our scholar for a membership of the Chartered Accts Institute in London which is the best known of all these institutions.

20) With these remarks I again commend the proposal for the favourable consideration of Govt. By the end of five years the State will have financially interested itself in commercial undertakings to a very large extent and the services of a high class accountant, trained in the higher aspects of commercial accountancy will be invaluable.

M 27/5

21) Fee for favour ordering Circulation. Dewan

4/285 4/285

22) I wish to know from Br II whether the procedure followed in this case by this office is consistent with the order of 1907: Dues 29/5

Subject to favourable consideration

NOTE.—Contn. sheet.

GPB—60,000—7-11-13

(10

G. R. S. 12]

General and Revenue Secretariat. | G-7 File No. 159 of 1913.

Serial No.

Flag Z

23. Resubmitted with a copy of the G.O. of 6th May 1907. It will be seen from para 6 of that order that all references from the Comptroller regarding the revision[1] of his own establishment or the alteration[2] of the pay or allowances of officers working under him, even if they come under the heads "General Finance and Accounts and Banking", should be submitted by the Fin. Branch to the Genl & Rev: Secy. In the present case there is no question of the revision of the Compts office establt nor the alteration of the pay or allowances of any officer working under the Comptroller. Hence the papers were subd to the Fin. Secy. ~~The proceedings forwarded to the Accounts in Charge cancelled and in accordance with the standing orders.~~

Bbrl 29/5 24) I agree with the above Article the procedure followed was Correct

Secy

29/5/14

25) I do not agree. The proposal virtually relates to the revision of the Comptroller's Establishment and the papers should therefore have been submitted to the General Secy under the Standing orders.

26) Submitted to D'Swan for his perusal before circulating the file to members of Council for discussion at a

NOTE—Contn. sheet.

GPB—60,000—7-11-13

(4

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 159 of 1913.

Serial No.

Meeting as mentioned in paragraph 13 (Diwan's Note)

Diwan) Diwan as in also 30/5

9913 30.5.14

27) This question may be brought up for consideration 30/5/14
at the next meeting of Council.

2.7.14. do

C.S
Civ: Asst
Urgent Diwan 2/7

44

Bombay Govt degree

4/7

4/7/14 Diwan 4/7

7.7.14 Diwan 7/7

28) In accordance with the opinion arrived at in the Council yesterday, a draft letter to the Comptroller is put up for favour of approval.

Diwan) Diwan as also 9/7

1549

29) Draft approved by Diwan

Diwan 8/7 Diwan 8/7

8/7/14

30)

NOTE—Contn. sheet.

GPB—60,000—7-11-13

Call for applications for 3/4 yrs Scholarships for
undergoing training in the Bombay Commercial
College :— They must be graduates, In
the light of this training the question will be
further considered. Must arrange with
D.S.G.H.Dues to get the admission.

write to the Comptroller

Opinion of the Council.

P.T.O.

G. R. S. 12]

General and Revenue Secretariat. | Gen Cy. File No. 159 of 1913.

Serial No.	
2.	To the Compt^r. No. H218 & 20·7·1914. States that Govt. consider it better to grant from 3 to 5 scholarships to local graduates for undergoing training in the Bombay Commercial College than to spend a very large sum on one candidate; and requests him to send up a revised scheme ~~etc etc~~ in consultation with the Dir^r of Education.
3.	From the Compt^r. No. 2526/R 137 & 1·10·1914. States with refce to S^l 2 that if Govt. do not consider it desirable to spend a large sum (viz Rs 18000) in training a local young man as a Chartered Accountant one may at least be trained as an Incorporated Accountant on a smaller cost of about Rs 11000 and that if Govt approve of the proposal of the Dir^r of Edn^n to grant 6 scholarships to study Commerce in Bombay at Rs 25/- per month three of them may be reserved for accountancy two for banking and one for actuarial subjects 31) The Compt^r is still of opinion that it is desirable to train a Chartered Accountant or at least an Incorporated Accountant. (The comparative merits of these 2 classes of etc^ns are explained in Mr. K. Subramania Iyer's letter and paras 5 to 8 of the Fin^l Secy's note

Flags A to O.

NOTE—Contn. sheet.

GPB—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat. G.7 File No. 159 of 1913.

Serial No.	
	in the linked file) He considers that the training in the Bombay College of Commerce is only elementary and will not equip an officer for guiding and watching the accounts of large Joint Stock Companies. He is however agreeable to the grant of 6 scholarships to local graduates training in Bombay at Rs 25/- per month.
	32) Subd for orders with Ed. File 24 of 1914 where the question of granting 6 commercial scholarships recommended by the Dy. Dir of Edn has been dealt with at length and only 4 have been recommended by the 1st Member.
	Bbn 15/10/14 33) The Comp's letter explains itself. I do not see how the award of one or more Scholarships for Commercial training can be regarded as a proposal to revise the Comp's Establishment.
	34) ~~The Comp has~~ With regard to the Scholarships in the Bombay School of Commerce the Comp refers to the Dy's letter wherein 6 Scholarships at 25 were recommended but have only sanctioned 4 and reserved for separate orders the question of raising the amount of value

NOTE—Contn. sheet.

GPB—60,000—7-11-13

Serial No.

the Scholarships from Rs 20 to Rs 25.

35) It may perhaps be ruled that in the case of ~~persons~~ graduates the value of the scholarships will be fixed at 25 and in the case of others at 20, the special rule in the case of graduates being based on their higher general Educational qualifications. The Comptr may be informed of the order already passed regarding Comm[l] Schips ~~and Compter Clerks~~

36) The Comptr still ~~pers~~ thinks that it is necessary to send a graduate for training as an ~~Ld~~ chartered accountant or as an Incorporated accountant and on this point ~~orders~~ ~~Govt~~ orders ~~sought~~ are necessary. he 16/10/14

37) The opinion of Mr K Subramania Ayr of Bombay as regards this point & the Course of training and the H Secys opinion on the proposals of Mr K. S. Aiyar are found in the Secl Red file. The Status of a chartered accountant is higher but an Incorporated Accountant can be got cheaper at an Expense of about 11,000 as States by Comptr

Received relation 1/10 Secl

Orders) he 16.10.14

38) Paragraphs 2 & 3 of the Comptrollers letter do not require any orders in view of the decision already arrived at by Govt.

Vide Secl file.

39) Four Scholarships of Rs 20 each have already been sanctioned by Govt for this year for Commercial

NOTE—Contn. sheet.

GPB—10,000—12.6.14

G. R. S. 12]

General and Revenue Secretariat. | G. I- File No. 157 of 191 3

Serial No.

Study in the Bombay College. The D.G. of Education had invited applications which according to the published notice should have reached him on or before the 30th Sept 1914.

40) As the Course Commences on the 22nd Instant, the four Scholarships already sanctioned seem sufficient for this year.

41) The question of raising the number to Six from the next year & also the amount of each Scholarship from Rs 20 to Rs 25 may be considered hereafter.

42) For the present, it seems sufficient to request the D.G. of Education to require 2 out of the 4 candidates to Specialise in Accountancy, 1 in Banking (Exchanges, Investment & Currency) and the other in Actuarial Science: These form the voluntary subjects for the Examination of the Degree of Bachelor of Commerce in Bombay.

Dewan

D. M. Ranganulu
19/10

Read 20.10.14

5470
15-2-15

43) I agree with the General Secretary and orders may issue accordingly.

44) The question of the increase in the number and amount of scholarships for commercial subjects should be decided early in consultation with the I.G. of Education.

13.2.15.

As work [illegible] Dewan 15/2

45

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

G. F. File No. 159 of 1914-15

Serial No.

46) Draft sent accdg

47) Regarding para 2 of the Dewan's note above, Edn Branch will take further action

by 16/2/15 47) The draft may in the first instance be sent to Dr VI for concurrence before being issued by.

Dr VI) 16/2

Submd.

48 Orders have been passed regarding the grant of this year's technical schps. After the issue of the draft to the Comptr. the file may be kindly sent to this branch for taking necessary action under paragraph 2 of the Dewan's note. The off. may be concurred in.

8/2/15 23.2.15 I am afraid it is now too late to instruct the Students about the subjects they should choose. The College opened on 22-10-14 & the students have already undergone a course of 4 months Study. It is probably better to ascertain what subjects each Student proposes to specialise in, or to enquire if the order of the kind proposed can be

flagd.

NOTE—Contn. sheet.

GPB—10,000—13-6-14

General and Revenue Secretariat. | G.T File No. 159 of 1913.

Serial No.

EM
misc 101-14

given effect to this year, before formally
closing.

Mr D.D. may probably consult
the D.G. unofficially.
Sub for orders.

Asst
25/2

Sec'y) The draft may be slightly
altered so as to suggest the subjects
for specialisation, "if the students have
not already chosen their subjects
otherwise".

CSO
17/3/15
Asst
17/3

Br II)

Sub.
Br
18/3/15 Gl Sec'y) Draft as per Sec'y's note of
19.10.14 above agreed by
Br VI may be approved

Approved
20/3

Issued by

4 To The Comptroller.
No. G.T. 5309 dated 23-3-15.
States that on the D.G. of
Edn. will be requested to direct
one of the Commercial Scholarship holders
to specialize in accountancy, another

NOTE—Contn. sheet.

GPB—25,000—2-11-14

J. R. S. 12]

General and Revenue Secretariat.	File No. of 191 .

Serial No.

in Banking and ~~as~~ the third in Actuarial work.

To

The D. Q. of Edn.

No. Jl. 5310 07. 23-3-15.

Forwards copy of ~~the~~ Sl. 4 ~~above~~ with certain remarks.

NOTE—Contn. sheet.

GPB—25,000—2-11-14

3982

Gl. 17]

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government window dilivery No. 6, Bangalore.

1913-1914
SECTION G.7
FILE No. 15-9
SERIAL No. 1

No. 6292
R.528.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 3rd April *1914.*

6

FROM

Diwan Bahadur,
J. S. CHAKRAVARTI, ESQ., M. A.,
F. R. A. S., ETC.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

K.R.Srinivasa Iyengar, Esq.M.A.,
Secretary to the Government of Mysore,
General and Revenue *Departments*

SIR,

I have the honour to suggest to Government the desirability of sanctioning a scholarship to a local candidate to enable him to qualify himself as a Chartered Accountant. With the development of industrial concerns in the State many of which will have to be aided and guided by the Government in the initial stages, the assistance of a high class Accountant will, I think, be indispensable to the Finance and Accounts Department of Government.

For getting fully qualified as a Chartered Accountant a candidate has to pass a preliminary examination and then serve an apprenticeship for five years under a practising accountant in England during which period he has to pass two more Examinations. I therefore beg to suggest that a scholarship for a period of about six years may be sanctioned for the purpose- the first year to be spent in India in preparing for the preliminary Examination which the candidate should pass soon after his arrival in England and the other five years in England as an apprentice to a practising accountant.

Rec.—Gl. 17]

.....Department.

19/4.

FROM

J. S. CHAKRAVARTI, ESQ., M. A.,
F. R. A. S., ETC.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore.

Genl & Rev .....*Dept.*

Dated

Despatched

Received

No.

Subject matter.

Solicits sanction of a Scholarship
& application for qualifying
as a Chartered accountant

The total amount which the Government will have to spend in the course of six years would be slightly over eighteen thousand rupees as shewn below:-

Scholarship in India for one year at Rs.50/- per mensem	600
II class passage to and from England ..	1,200
Examination fees for three Examinations at 2 guineas each	94-8-0
Scholarship in England at £200 per annum for 5 years	15,000
Apprenticeship fee say £100	1,500
Total ..	18,394-8-0

If Government approve of the proposal necessary provision may be made in the next year's Budget and steps taken to invite applications from suitable candidates who should preferably be M.A's or first class ~~graduates~~ B.A.'s in Mathematics.

I may add that as far as I am aware no Indian has as yet become a fully qualified Chartered Accountant. But from correspondence which I had with the Secretary of the Institute of Chartered Accountants I do not think that there is any insuperable objection to an Indian fully qualifying. If Government sanction the scholarship I hope to be able to arrange for all facilities and convenience for our scholar.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

V.U.C

All previous Questions are out of print.

THE

Institute of Chartered Accountants

IN

England and Wales.

Questions set for the Preliminary Examination

IN

DECEMBER, 1913.

OFFICES:
MOORGATE PLACE, LONDON, E.C.

1913.

THE

Institute of Chartered Accountants

IN

England and Wales.

Questions set for the Preliminary Examination

IN

DECEMBER, 1913.

OFFICES:
MOORGATE PLACE, LONDON, E.C.

1913.

Institute of Chartered Accountants

IN ENGLAND AND WALES.

Questions set for the Examination in December, 1913.

PRELIMINARY EXAMINATION.

ENGLISH COMPOSITION.

Time allowed (including Dictation)—1½ *hours.*

Write an Essay on *one* of the following subjects:—

1. The value of Wireless Telegraphy.
2. Progress in the Art of Flying.
3. The Panama Canal.

ARITHMETIC.

Time allowed—2½ *hours.*

Important.—*In your calculations, do not give more significant figures than are warranted by the data.*

1. Complete the following table:—

	England and Wales.	Scotland.	Ireland.	United Kingdom.
Area in square miles	57,909	29,796	31,75	
Population	32,527,843	4,472,103	4,458,775	
Average number of persons per sq. mile				

2. One yard is 91·44 cm. approximately. How many inches are there in 1 metre? How many square inches are there in 1 sq. cm.?

If 1 kilogram = 2·2406 lb., find the number by which pressures in lb. per sq. in. must be multiplied in order to convert them to pressures in kg. per sq. cm.

3. In a certain town the inhabitants speak French only, German only or both languages. If 73 *per cent.* of the inhabitants speak French and 87 *per cent.* speak German, what percentage speak both languages?

4. Find the value of 4 tons 2 cwt. 12 lb. of sugar at 9*s.* 6½*d.* per cwt. If this sugar be sold at 1½*d.* per lb., what is the percentage profit?

5. The rate of exchange between England and the United States of America is 67 dollars = 279 shillings. Draw a graph from which one may read the equivalent in dollars of any sum of English money up to £5.

Find, correct to 10 cents, the value in American money of £3. 12*s.*; and, correct to 6*d.*, the value in English money of 9 dollars 40 cents.

6. The table shows the price of coal at the pit's mouth and the corresponding wages paid at a certain mine.

Price per ton in shillings ...	10·0	12·5	15·0	16·5
Weekly wage in shillings ...	22·5	27·0	30 0	32·0

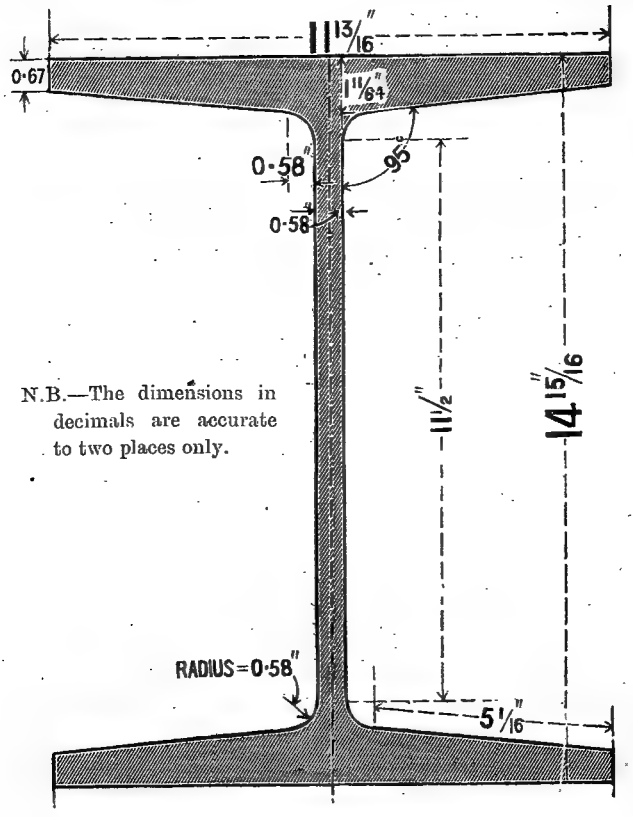
Exhibit these numbers graphically. Are the wages proportional to the prices? If not, take the first pair of numbers as a standard and find what the weekly wage should be for each of the remaining prices.

7. If interest is payable half-yearly, to what sum will £520. 16*s.* amount in two years at 5 per cent.?

What is the "effective annual rate" corresponding to a nominal rate of $2\frac{1}{2}$ per cent. payable quarterly?

8. A section drawing of the standard 15 in. broad flange beam is given, the scale being $\frac{1}{4}$ full size. Copy the drawing on squared paper and find approximately the cross sectional area of this beam in any way you please.

Assuming that 1 cub. ft. of steel weighs 490 lbs., find the approximate weight of the beam in lbs. per foot run.



9. In a race of 300 yd. P can give Q 36 yd. start; in a race of 330 yd. P can give R 33 yd. start. What start should R allow Q in a 300 yd. race?

10. A manufacturer sells to a merchant at a profit of 15 per cent.: the merchant sells to a retailer at a profit of 10 per cent.: the retailer in his turn sells at a profit of $12\frac{1}{2}$ per cent. Find

(*a*) the retail price of goods which cost £6. 5*s*. to make;

(*b*) the cost of manufacturing goods which sell retail at £15. 15*s*.

ALGEBRA AND GEOMETRY.

Time allowed—$2\frac{1}{2}$ *hours.*

---

1. What two numbers can be formed with the digits p, q? Show that the difference of two such numbers is always divisible by 9.

Show how to represent symbolically any *odd number* and give formulæ for the sum of five consecutive odd numbers of which (*a*) x is the least, (*b*) y the middle one.

2. Draw a parallelogram $ABCD$, making $A = 75°$, $AB = 1\frac{3}{4}''$ and $AD = 3\frac{1}{2}''$. In the figure mark a point P $1''$ from AD and $2''$ from AB.

Make the necessary measurements and calculate the area of each of the triangles PAB, PAD, PBC and PCD.

Now test the relation

$$\triangle PAB + \triangle PCD = \triangle PAD + \triangle PBC.$$

Show that the relation is true wherever P may be within the figure.

Investigate the case when P is without the figure.

For what convention as to signs would it be correct to write $\triangle PAB + \triangle PAD = \triangle PAC$?

3. If the expressions $12a - 3b$, $17a - 10b$ and $2a + b + 50$ all have equal values, find the values of $a^2 + b^2$ and of $a^2 - b^2$.

4. Show geometrically that

$$(x+1)^2 = x^2+2x+1.$$

Explain the application of the identity, as shown below, to the construction of a table of squares.

$$\begin{aligned} 870^2 &= 756900 \\ &\quad\ 1741 \\ 871^2 &= 758641 \\ &\quad\ 1743 \\ 872^2 &= 760384 \end{aligned}$$

Complete the table so as to show the squares of numbers from 870 to 880.

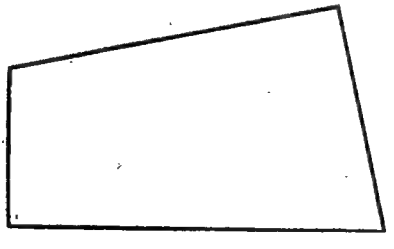
5. A chord of length $2l$ is at a distance d from the centre of a circle of radius r. State and prove the equation connecting l, d and r.

What geometrical theorems follow immediately?

6. A certain diagram has all its dimensions increased by one-half. By how much is its area increased?

Test your statement by expanding the given figure, making the necessary measurements and calculating areas.

If the area of a rectangle be A square inches and each side be increased by x per cent., what is the increase in area of the figure?



7. (i) Divide $3a^2+8ab+4b^2+10ac+8bc+3c^2$ by $a+2b+3c$.

(ii) Solve the equations:—

(*a*) $x-3-\frac{x+2}{8}=\frac{x}{3}$; (*b*) $3x^2+6x=5\frac{1}{3}$.

8. Draw a pair of rectangular axes OX, OY and through O draw a line OP so that $\angle XOP = 60°$.

What is the equation of OP with reference to the axes OX, OY?

Mark the point O' the coordinates of which are 2, 1; join OO' and produce to X'. Through O' draw $O'Y'$ perpendicular to $O'X'$ to cut OY. Now find, in any way, the equation of the line OP referred to the rectangular axes $O'X$, $O'Y$.

HIGHER MATHEMATICS.

Time allowed—1½ *hours.*

1. There are two rows of palings, A and B, standing on level ground, the tops of which each lie in a sloping straight line. In row A, the palings are equally spaced; in row B, the palings are not equally spaced but are such that lines from the foot of one to the top of the next are all parallel. The lengths of the first and second palings in each row are 2·5 ft. and 3·0 ft. respectively. Find the length of the fifth paling in each row by calculation.

Check your results by making drawings to the scale of $\frac{1}{24}$th full size.

Determine a formula for the length of the nth paling in each row and check your formulæ by evaluating each when $n = 5$.

2. If G = the weight in pounds per cubic foot of the gas used in filling a balloon,
A = the weight in pounds per cubic foot of air,
D = the diameter in feet of a balloon which will lift a total weight of W pounds,

then $$D = \sqrt[3]{\left\{\frac{W}{0{\cdot}5236\,(A-G)}\right\}}.$$

Calculate the diameter of a balloon to lift 12·5 cwt., if $A = 0{\cdot}08072$ and $G = 0{\cdot}0056$.

Obtain a formula for W in terms of D and find the weight that could be lifted by a balloon 35·5 ft. in diameter.

3. Show that $1+\alpha+\beta+\gamma$ is the approximate value of $(1+\alpha)(1+\beta)(1+\gamma)$, if α, β and γ are small compared with unity.

Find, correct to three significant figures, the volume of sheet tin 0·01 inch thick required for a closed rectangular box whose external dimensions are $10'' \times 9'' \times 8''$.

4. AB is the diameter of a circle, SBT the tangent at B and BC a chord which subtends an angle of θ radians at the centre. If the radius of the circle be r, give expressions for the arc BC and for the chord BC.

Produce CB to D, making $DB = \frac{1}{2}BC$; with D as centre and radius DC, describe an arc cutting BT in F; from D draw DE perpendicular to SB and meeting it in E.

What is the magnitude of the angle DBE?

Give expressions for DE, EB and DF in terms of r and θ. Now use the theorem of Pythagoras and obtain an expression for BF in terms of r and θ.

When θ is small, $\sin\theta$ is approximately $\left(\theta - \frac{\theta^3}{6}\right)$ and $\cos\theta$ is approximately $\left(1 - \frac{\theta^2}{2}\right)$. Make the necessary substitutions and show that BF is approximately equal to the arc BC.

HISTORY.

Time allowed—1½ *hours.*

[*Four* and not more than *four* questions should be attempted; *one* should be selected from each of the four parts.]

[Neatness of writing and accuracy of spelling will be taken into account in the marking.]

Part I.

1. What was the origin of the Reformation? Trace briefly the history of the movement in England.

2. What effect had the French Revolution on England?

Part II.

3. Why has the Union of Scotland with England been more successful than the Union of Ireland with England?

4. Has conquest or colonization been most operative in the building up of the British Empire?

Part III.

5. What is meant by the statement that we are governed by a *Constitutional Monarchy?* By what steps has this form of government been developed?

6. What evils, in the conditions of the life of the people, have resulted from the growth of the Industrial System? How is it sought to remedy them?

PART IV.

7. "The chief question for a Historian to ask himself is not *when* or *how* a thing happened, but *why* it happened." —Comment on this statement.

8. What do you understand by *National Character?* State what you have been led to think may be the qualities in virtue of which the English, French and German peoples, respectively, have achieved their position in the world.

GEOGRAPHY.

Time allowed—1½ *hours.*

[The first *two* questions should be attempted and *two* of questions 3–7, so that *four* and not more than *four* questions should be attempted in all.]

[Neatness of writing and accuracy of spelling will be taken into account in the marking.]

[Candidates are particularly recommended to note carefully *what they are asked*, before attempting their answers.]

1. Show, on a sketch-map of Africa, the route proposed for the Cape to Cairo railway. Indicate on your map how far the work has progressed and mark the chief divisions of the country through which the railway will pass.

2. What benefits to commerce and to internal development may be expected to result from the completion of the Cape to Cairo railway? How has railway enterprise already developed the resources of Africa? To what circumstances has this enterprise been mainly due?

3. What are the essentials of a good commercial seaport? Illustrate your answer by a description of the

facilities afforded for commerce—both with regard to imports and exports—by any *one* great seaport in the British Isles. How do the seaports of the British Isles compare, as a whole, with continental seaports?

4. Describe the scenery typical of Devonshire, East Anglia and Cumberland respectively. How far do the natural features of the country affect the occupations carried on in these parts.

5. Draw a sketch-map of England and Wales to indicate the centres of the coal and iron industries and show how they are served by railway communication.

6. Give illustrations to justify the statement that the Thames is a *historic river.*

7. What are the characteristic features of a Roman Road, a Gothic Cathedral, a Norman Castle and a Tudor Mansion? Illustrate your answer by reference to an existing example of each.

LATIN.

Time allowed—1½ *hours.*

1. Translate into English:—

(*a*) At Caesar, etsi nondum eorum consilia cognoverat, tamen et ex eventu navium suarum et ex eo, quod obsides dare intermiserant, fore id, quod accidit, suspicabatur. Itaque ad omnes casus subsidia comparabat. Nam et frumentum ex agris cotidie in castra conferebat et, quae gravissime afflictae erant naves, earum materia atque aere ad reliquas reficiendas utebatur et, quae ad eas res erant usui, ex continenti conportari iubebat. Itaque, cum summo studio a militibus administraretur, xii navibus amissis, reliquis ut navigari commode posset, effecit.

(*b*) Quocumque aspexi, nihil est nisi mortis imago,
Quam dubia timeo mente, timensque precor.
Attigero portum, portu terrebor ab ipso:
Plus habet infesta terra timoris aqua.
Nam simul insidiis hominum pelagique laboro,
Et faciunt geminos ensis et unda metus.
Ille meo vereor ne speret sanguine praedam,
Haec titulum nostrae mortis habere velit.

2. Translate into Latin:—

(*a*) Where is he?—I do not know where he is.

(*b*) I cannot teach you so many things if you are not willing to learn.

(*c*) I hope to sell my horse for more than I gave for it.

(*d*) He fled from the city that he might not be seen by the soldiers.

(*e*) Do not cry out before you are hurt.

3. Translate the following and explain the use of the cases in *italics*:—

(*a*) Pars *civium* interfecta est.

(*b*) Non *sapientis* est talia dicere.

(*c*) Aberat *urbi*.

(*d*) Utor *multis libris*.

(*e*) Memini *mei fatris*.

(*f*) Mare est *exitio nautis*.

(*g*) Sol *multo* maior est *luna*.

4. Write Latin sentences, with English translation, to show the meaning and use of—*de*, *post*, *postquam*, *oportet*, *quin*.

5. Give—

(*a*) ablative singular, genitive plural, gender and meaning of—*virgo*, *imber*, *domus*, *mare*, *hospes*;

(*b*) ablative singular, nominative and genitive plural, all genders, of—*tristis*, *acer*, *melior*, *quidam*, *idem*;

(*c*) third person singular and first person plural of the future indicative and imperfect subjunctive active of—*capio*, *fero*, *audio*, *do*, *possum*;

(*d*) the first person singular perfect indicative active and nominative singular masculine of the future participle of—*sero*, *posco*, *pereo*, *cognosco*, *audeo*.

GREEK.

Time allowed—1½ *hours*.

1. Translate into English:—

NICIAS AND THE ATHENIANS URGE THE UNWILLING CLEON TO TAKE COMMAND, INSTEAD OF NICIAS, AT PYLOS.

(*a*) *Ὁ δὲ Νικίας τῶν τε Ἀθηναίων τι ὑποθορυβησάντων ἐς τὸν Κλέωνα, ὅτι οὐ καὶ νῦν πλεῖ, εἰ ῥᾴδιόν γε αὐτῷ φαίνεται, καὶ ἅμα ὁρῶν αὐτὸν ἐπιτιμῶντα, ἐκέλευεν ἥν τινα βούλεται δύναμιν λαβόντα τὸ ἐπὶ σφᾶς εἶναι ἐπιχειρεῖν. ὁ δὲ τὸ μὲν πρῶτον οἰόμενος αὐτὸν λόγῳ μόνον ἀφιέναι ἑτοῖμος ἦν, γνοὺς δὲ τῷ ὄντι παραδωσείοντα ἀνεχώρει καὶ οὐκ ἔφη αὐτὸς ἀλλ' ἐκεῖνον στρατηγεῖν, δεδιὼς ἤδη καὶ οὐκ ἂν οἰόμενός οἱ αὐτὸν τολμῆσαι ὑποχωρῆσαι· αὖθις δὲ ὁ Νικίας ἐκέλευε καὶ ἐξίστατο τῆς ἐπὶ Πύλῳ ἀρχῆς καὶ μάρτυρας τοὺς Ἀθηναίους ἐποιεῖτο.*

PHILOCTETES BEGS TO BE TAKEN ON BOARD AND RESCUED FROM HIS LONELINESS.

(*b*) *ΦΙ. Πρὸς νῦν σε πατρὸς πρός τε μητρός, ὦ τέκνον,*
πρός τ' εἴ τί σοι κατ' οἶκόν ἐστι προσφιλές,
ἱκέτης ἱκνοῦμαι, μὴ λίπῃς μ' οὕτω μόνον,

ἔρημον ἐν κακοῖσι τοῖσδ' οἵοις ὁρᾷς
ὅσοισί τ' ἐξήκουσας ἐνναίοντά με·
ἀλλ' ἐν παρέργῳ θοῦ με. δυσχέρεια μέν,
ἔξοιδα, πολλὴ τοῦδε τοῦ φορήματος·
ὅμως δὲ τλῆθι. τοῖσι γενναίοισί τοι
τό τ' αἰσχρὸν ἐχθρὸν καὶ τὸ χρηστὸν εὐκλεές.

2. Translate into Greek:—

(*a*) The ship went down, men and all.

(*b*) Now that the tyrants have been banished, we may all be free.

(*c*) He took away half my money from me.

(*d*) If he had been wiser, he would not have trusted you.

(*e*) Do not tell your brother why you have come.

3. Write Greek sentences, with English translation, to show the constructions used, in subordinate sentences, after *πρίν*, *ἵνα*, *ὥστε*, *φοβοῦμαι*, *ὄμνυμι*.

4. (*a*) Give the genitive singular, dative plural, gender and meaning of *ποιμήν*, *γένος*, *πατήρ*, *ὕδωρ*, *ἀνήρ*.

(*b*) Give the genitive singular, accusative and dative plural, all genders, of *μείζων*, *λευκώς*, *ὅστις*, *εὔνους*, *σῶς*.

(*c*) Give the third person singular and first person plural of the imperfect indicative and aorist optative active of *ἵστημι*, *δίδωμι*, *τιμάω*, *τίθημι*, *δηλόω*.

(*d*) Give in full the present imperative active of *εἰμί* (I am), *εἶμι* (I will go), *οἶδα*.

(*e*) Parse *πεσόντων*, *ἐλῶμεν*, *τέθναμεν*, *σφαλέντες*, *γνοντί*.

FRENCH.

Time allowed—1½ *hours.*

1. Translate into English :—

(*a*) Le jeune homme entra dans la salle du banquet, s'inclina profondément et attendit en silence un mot ou un ordre du châtelain. Pendant ce temps il passa en revue, avec une curiosité inquiète, les convives qui ne se composaient que de sept ou huit chevaliers déjà âgés. Ils paraissaient fort animés et, comme ils tenaient à la main des coupes remplies, il était à supposer que le noble jus de la treille leur avait déjà échauffé la tête et réjoui le cœur. L'un d'eux paraissait plus excité que les autres : ses yeux brillants et ses joues colorées attestaient qu'il était grand amateur de bon vin. Deux valets, le broc à la main, se tenaient prêts à remplir les coupes au premier signe des convives.

(*b*) Après avoir monté ainsi lentement environ quatre ou cinq cents marches, nous nous trouvâmes dans une petite cour suspendue qu'entourait un parapet de pierres grises. A droite une maisonnette était inégalement assise sur la colline. Essoufflés par la montée longue et rapide que nous venions de faire et par le poids de nos rames que nous portions sur nos épaules, nous nous arrêtâmes un moment, le vieux pêcheur et nous, pour reprendre haleine dans cette cour. Mais l'enfant jetant sa rame sur un tas de broussailles et gravissant légèrement l'escalier se mit à frapper à l'une des fenêtres avec sa torche encore allumée, en appelant d'une voix joyeuse sa grand'mère et sa sœur.

2. Give the third person plural of the present indicative and of the past definite (preterite) of *paraître*, *tenir*, *remplir*, *jeter*, *appeler*.

3. *S'en aller* means "to go away." Put into French :—

(*a*) If you go away, shall we not go away?
(*b*) If you went away, should we not go away?
(*c*) If you had gone away, should we not have gone away?
(*d*) Let us go away.
(*e*) Do not let us go away.

4. Give rules, with examples, for the placing of adjectives before or after the noun.

Give three examples of adjectives that change their meaning according to their position before or after the noun.

5. State the usual five rules that govern the use of the subjunctive mood. Give one example with each rule.

6. Translate into French :—

THE CAMEL AND THE FLOATING STICKS.

This is the title of one of La Fontaine's fables. It is not generally found in school reading books. It is as follows :—The first man that saw a camel fled in fear; the second went nearer; but the third put a rope on its neck.—Some men had been put to watch a distant object floating in the sea. First they said it was a big ship; then, as it came nearer and got more distinct, they thought it was a small boat; and lastly they saw that it was some sticks in the water. The moral is that many things look fine at a distance but close to they are nothing.

GERMAN.

Time allowed—1½ *hours.*

1. Translate into English :—

(*a*) Als König Rudolf einſt in Nürnberg war, redete ihn ein Bettler alſo an: „Bruder Rudolf, beſchenke doch einen armen Mann mit einer kleinen Gabe!“ Der König fragte ihn: „Seit wann ſind wir denn Brüder?“ „Ei,“ antwortete der Arme, „ſind wir nicht alle Brüder von Adam her?“ „Du haſt recht,“ ſprach Rudolf, „ich dachte nicht gleich daran,“ griff in die Taſche und gab dem Armen einen Heller. „Aber ein Heller iſt doch kein königliches Geſchenk,“ ſagte der Bettler.

„Was? zu wenig?“ ſagte Rudolf ganz erſtaunt; „Freund, wenn dir alle deine Brüder von Adam her ſo viel ſchenkten, als ich, ſo würdeſt du bald der reichſte Mann auf der ganzen Erde ſein.“

(*b*) Ein Knabe lief in den Wald. Da rief ihm der Eichbaum zu: „Komm, lagere dich in meinen Schatten!“ Der Knabe antwortete: „Schönen Dank! wenn ich zurückkomme, will ich es tun; jetzt bin ich nicht müde.“ Darauf begegnete er der Maiblume, die ſprach: „Komm, rieche meinen Duft!“ Der Knabe ging hin und weil ſie ſo lieblich roch, ſprach er: „Maiblümchen, ich will dich mitnehmen zu meiner Mutter.“ Und die Blume war es zufrieden. Zuletzt kam der Knabe zu der Tollkirſche, die rief ihm zu: „Komm, iß mich, ich bin reif!“ Der Knabe antwortete: „Ich will dich nicht eſſen, du ſiehſt mir giftig aus; aber ich will dich abbrechen und meinem Vater zeigen, der kennt dich beſſer als ich.“

2. Give the third person singular of the present indicative, the third person singular of the imperfect indicative and the past participle of the following verbs:—reden, denken, ſprechen, greifen, laufen, mitnehmen, eſſen, abbrechen.

3. Put into German:—

(*a*) We are to do it to-day, for he said so.

(*b*) Shall we do it the day after to-morrow?

(*c*) You ought to have done it the day before yesterday.

4. Give the rule for the use of the two forms of *s* (ſ, s) and of *ss* (ſſ, ß) in German.

5. Write in German words—*the third, the fifth, the twenty-first, the thirtieth, the hundred and first;* and divide into syllables—Kaſten (box), Maske (mask), Maße (measures), Maſſe (mass, density), Hexe (witch).

6. Translate into German:—

When we were children, we were all told the story of Hans and Peggy. This story relates that there were

two children who lost their way in a big wood and that, after they had wandered about for a long time, they saw a white bird that led them to a little house, which was made of cake and sugar. The story relates that in this house there lived a witch and that when the children, who were very hungry, began to eat the cake and sugar, she came out and seized them and that she would have eaten them if they had not run away.

N.B.—*The indirect form of narrative, as above, must be adhered to in the translation.*

SPANISH.

Time allowed—1½ *hours.*

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1. Translate into English :—

La construcción y mantenimiento del canal de Panamá, com vía navegable que una el Atlántico con el Pacífico, forman una empresa comercial calificada con justicia como la mas grande de la historia moderna. Otras obras de igual magnitud gigantesca podran haber sido llevadas á cabo en nuestra planeta en edades remotas, pero no tenemos ni relaciones auténticas de ellas ni trazas materiales de los trabajos.

2. Translate into English :—

Muy Sres mios : Con esta fecha he girado á cargo de Udes. la cantidad de dos mil quinientos ochenta y nueve pesos, pagaderos á la vista y á la orden del Señor Fulano. Sirvanse Udes. dispensar su buena acogida al giro, pasando el total á mi cuenta. Soy de Udes. su atº y. s. s. q. b. s. m.

3. Translate into Spanish :—

(*a*) What is the matter with you?
(*b*) Will you please show me that book?
(*c*) Could you cash me this cheque?
(*d*) I will do so with much pleasure.

4. Give the past participle of *imponer*, *morir*, *predecir*, *rever*, *satisfacer*, *ver*.

5. (*a*) How is the plural of Spanish adjectives formed? (*b*) What is the difference between *ser* and *estar*? (*c*) Give a short Spanish sentence to exemplify the rendering of the Spanish complement by the indirect objective, where, in English, the direct objective is used.

6. Translate into Spanish:—

The bearer of this letter is Mr. N., an intimate friend of mine. He visits your town with the intention of establishing a branch of his business there and, with your good help, he will doubtless succeed in his desire.

PHYSICS.

Time allowed—1½ *hours*.

1. Describe, with the aid of sketches, the apparatus commonly used in measuring volume, giving illustrations typical of the ways in which the apparatus is used.

2. What should be the capacities of two vessels which would contain the one 5000 grammes of turpentine, the other 5000 grammes of a solution of salt, the relative density of the former being 0·8 and that of the latter 1·2?

3. A hot liquid in an ordinary glass flask soon becomes cold and ice soon melts in such a flask; but, in a Thermos flask, the liquid remains hot during a long period and ice melts only very slowly. Explain the manner in which heat is lost by the liquid in the flask and why the Thermos

flask is so efficient in retarding both the loss and the access of heat.

4. Describe what you would do if called on to demonstrate in a simple way a few of the remarkable properties of electricity.

5. Two kinds of conductors of electricity are recognized. What are the two kinds and in what respects do they differ?

6. Describe the construction of an ordinary electric lamp and of an arc light; explain the way in which light is produced in each of these lamps.

CHEMISTRY.

Time allowed—1½ *hours.*

1. What changes take place when gas is burnt from an ordinary burner? Describe experiments you could show which you think would be proof that the explanation you give is correct.

2. Three similar glass jars full of air are placed mouth downwards in a flat pan containing water. A stick of phosphorus is introduced into one of the cylinders, a muslin bag containing wet iron filings into another, a similar bag containing copper filings into the third. Describe fully and explain what you would have occasion to notice if you kept the jars carefully under observation. Sketch the arrangement.

3. How is iron manufactured? What are the materials like from which it is made?

4. Hydrogen is now coming largely into use for balloons —what property has it which makes it specially suitable for such a purpose? Show that a recent most serious accident is proof that its use in navigable balloons is attended with special danger. What methods of preparing the gas are available?

5. On what kind of evidence do chemists rely as proof of the statement that matter is indestructible? How is the obvious destruction of substances before our eyes to be reconciled with such a statement?

6. Both salt and sugar are used on account of their savour but sugar is eaten in large quantity. What are the chemical differences between the two substances which give special value to sugar as a food material?

GEOLOGY.

Time allowed—1½ *hours.*

1. South of the chalk range on the Dorset coast, there is a considerable valley between Swanage and Lulworth. In what formation is this valley excavated and to what geological peculiarities does it owe its origin?

2. Explain the action of frost as a denuding agent. Give any examples of frost action with which you are familiar.

3. Describe granite and explain the peculiarities its structure presents in comparison with that of sedimentary rocks.

4. State how three or four of the most important geological formations are represented on the geological map of England and specify the regions they occupy.

5. We speak of the various geological formations as being *of different ages;* what facts justify the use of such an expression?

6. What is the advantage, in your experience, of knowing something of geology?

STENOGRAPHY.

Time allowed—1½ *hours.*

The Examination will consist of Dictation during eight minutes at the rate of seventy words a minute, and Transcription by the candidates of their notes. Any recognized system is accepted.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

Incorporated by Royal Charter *the 11th day of May 1880.*

GENERAL INSTRUCTIONS AND SYLLABUS OF EXAMINATIONS.

ARTICLES OF CLERKSHIP.

No person can be articled under the age of 16.

Every person desirous of becoming an Articled Clerk must, before he is articled, pass the Preliminary Examination, unless entitled to exemption.

Articles must be entered into, with a Member of the Institute in practice in England or Wales, for five years (in the case of Graduates of a University of the United Kingdom, for three years); and, having been stamped with a two-and-sixpenny stamp, must be registered at the offices of the Institute within one month of their execution. On forwarding Articles for registration, a copy certificate of birth must be produced.

Service under Articles cannot commence prior to the date of the receipt of either a certificate of having passed the Preliminary Examination, or a certificate of exemption therefrom.

A form of Articles has been prepared by the Council for the use of Members of the Institute, should they desire to avail themselves of it. This will be supplied, on application, without charge.

No Articled Clerk may during his term of service, except by special permission of the Council, engage in any other business or occupation.

An Articled Clerk cannot enter into partnership or go into business as an Accountant during the term of his service; the effect of entering into such partnership or business is at once to terminate the Articles.

If the employer of the Articled Clerk cease to be a Member of the Institute, the Articles may be transferred to another Member, or fresh Articles may be entered into for the remainder of the term.

On the death of an Employer, fresh Articles must be entered into for the remainder of the term. This should be done at once to avoid unnecessary delay in the completion of service. This cannot be done by Deed of Transfer.

Articles may be assigned by agreement between the Articled Clerk and the Employer.

EXAMINATIONS.

The Preliminary Examination commences usually on the first Tuesday of June and December, and the Intermediate and Final Examinations on the two preceding Tuesdays respectively.

The Preliminary Examination is held in London, Birmingham, Manchester, and Newcastle-upon-Tyne, but the Intermediate and Final Examinations are held in London only.

A form of notice of a candidate's desire to present himself for examination can be obtained at the offices of the Institute, Moorgate Place, London, E.C., and at the Branch Libraries of the Institute—8 Newhall Street, Birmingham; Albion Chambers, Small Street, Bristol; East Parade Chambers, 10 East Parade, Leeds; 9 Friar Lane, Leicester; 13 Union Court, Liverpool; 60 Spring Gardens, Manchester; 13 Grey Street, Newcastle-upon-Tyne; Armitage Chambers, Victoria Street, Nottingham; and Hoole's Chambers, Bank Street, Sheffield; and must be returned, to the offices of the Institute, Moorgate Place, E.C., accompanied by the Examination Fee, not later than thirty days before the date of the Examination.

The Fee for each Examination is Two Guineas, which must accompany the candidate's Form of Notice. Fees cannot be returned to candidates who do not present themselves for Examination.

Cheques or Post Office Orders should be crossed "Bank of England—Not negotiable."

Notices are forwarded to candidates a week before the Examination, giving all the necessary information. This cannot be supplied earlier.

The result of the Examination is communicated by post to each candidate immediately after the second Wednesday in January or July. No information can be afforded earlier. **Candidates cannot be informed of the result by telegram.** A list of successful candidates is published in *The Accountant* of the following Saturday.

Candidates will not be informed of the number of marks they have obtained, but information is sent by post as to which subjects unsuccessful candidates have failed in.

PRELIMINARY EXAMINATION.

3rd, 4th, AND 5th JUNE 1913.

Hours of Examination.

1st day, 10-30 to 1.—ARITHMETIC.
2 to 3-30.—GEOGRAPHY.
4 to 5-30.—DICTATION AND COMPOSITION.

2nd day, 10-30 to 1.—ALGEBRA AND GEOMETRY.
2 to 3-30.—HISTORY.
4 to 5-30.—OPTIONAL SUBJECTS.

3rd day, 11 to 12-30.—
2 to 3-30.—
4 to 5-30.— } OPTIONAL SUBJECT

COMPULSORY SUBJECTS.

1.—DICTATION AND SHORT ENGLISH COMPOSITION.

2.—ARITHMETIC. Approximate evaluation by contracted methods, *i.e.*, Calculation of results only to the degree of accuracy required or justified by the data. Commercial Problems.

3.—ALGEBRA AND GEOMETRY.

ALGEBRA to the solution of quadratics, including indices. The use of graphs for simple algebraic functions and for solving equations and practical problems. Numerical results to a few significant figures. (Grasp of simple principles will be looked for, and readiness in practical application, but not skill in difficult analysis.)

GEOMETRY. The substance of Euclid I.-IV., together with problems involving practical geometrical drawing (to scale). The use of scale, protractor, vernier, compasses, set squares, and of squared paper.

4.—GEOGRAPHY.—Great Britain and Ireland, and the Panama and Suez Canals as trade routes between the chief centres of commerce, including questions on both physical and commercial geography.

5.—HISTORY. Outlines of the history of England from the year B.C. 55 to date.

OPTIONAL SUBJECTS.

Candidates must enter for two (and two only) of the following subjects, one of which must be a language.

1.—LATIN
2.—GREEK
3.—FRENCH
4.—GERMAN
5.—ITALIAN
6.—SPANISH

The examination will consist of translation of passages from these languages into English, and from English into these languages, and questions in Grammar. A candidate will not be permitted to pass unless he does satisfactorily in Grammar and Composition as well as in translation.

7.—ADVANCED MATHEMATICS.

ALGEBRA.—More advanced questions on the subject of the compulsory paper, including compound interest; also the elementary use of undetermined co-efficients. The simple elementary infinite series $(1-x)^m$, e^x, $\log.(1-x)$, $\sin. x$, $\cos. x$, and their use in approximate calculations and in finding the "slope" at a given point of a graph. Elementary algebraic geometry of line and circle.

GEOMETRY.—The substance of Euclid V. (treated algebraically) and VI.

TRIGONOMETRY up to and including the solution of plane triangles, and the use of tables and of graphs. (Acquaintance with the use of the sextant and theodolite is desirable).

8.—PHYSICS.
9.—CHEMISTRY.
10.—BIOLOGY.
11.—GEOLOGY.

For a syllabus of each of these Sciences see below. The subjects referred to are those of importance in ordinary life. To make their study and the knowledge of value, the subjects mentioned should be studied as far as possible practically and thoroughly, although in an elementary manner.

12.—STENOGRAPHY.—This examination will consist of dictation during eight minutes at the rate of seventy words a minute, and transcription by the Candidates of their notes. The Candidates' original notes and transcripts must both be given up to the Examiner. Any recognised system is accepted.

PHYSICS SYLLABUS.

Measuring and Weighing—the Metric Units. The Density and relative Density of Water, Ice, and common Liquids and Solids. Flotation of Solids—the Balloon; Hydrostatic Pressure of Liquids. Energy—Energy of Position and of Motion; the Pendulum and Measurement of Time. Effect of Pressure on Solids and Liquids and Gases; the Hydraulic Press; the nature of Gaseous Pressure.

Effect of Heat on Solids, Liquids, and Gases—Heat changes involved in change of state; the Thermometer and Barometer; relation between Work and Heat. Vapour Pressure of Water—Steam and Gas Engines; the Mechanics of their chief working parts.

The Reflection of Light by Mirrors—Refraction of Light by Glass and Liquids; Lenses and their use; Measurement of Intensity of Light; Colour and the Spectroscope.

Production of Electricity by friction and by chemical means; the meaning to be attached to the term, "A current of Electricity"; the Magnet and its field of action; permanent and temporary Magnets; production of magnetic effects by Electric Currents; effect of an Electric Current on a Magnet; the Galvanometer; Conductors and Non-conductors, measurement of resistance; the Electric Battery, its electromotive force; Ohms Law—Electric Units; Faraday's Law of Electrolysis—Electro-plating.

The construction and working of the Electric Bell, Telegraph, Telephone, Dynamo and Motor, and of the Electric Light.

CHEMISTRY SYLLABUS.

Common Materials—Water, Air, the Metals, Natural Earthy Substances, Lime, Salt, Soda, Acids, Sugar, Starch, Wood, Bone; the Properties commonly associated with these substances. Study of the Rusting of Iron and the Process of Combustion—Discovery of the nature of Air. Study of Limestone—Discovery that it is resolvable into Caustic Lime and Gas, and that these can be re-associated and caused to neutralise one another. Soda or Alkali—neutralisation by

PRELIMINARY EXAMINATION *(continued)*.

Muriatic Acid; identification of gaseous product with that from Limestone; action of Lime on Soda; Caustic Soda; the presence of Lime Salts in Natural Waters; the effect they produce; their removal. Ordinary Combustibles—Discovery of identity of gaseous product with Gas from Limestone and Soda, and that this Gas is an Oxide of Carbon. Oxides of other non-metals (Sulphur and Phosphorus); Acidic (non-metallic) and Alkaline (metallic) Oxides; the formation of Salts by their union. Inter-action of Muriatic Acid and Metals—Discovery of Hydrogen and of composition of Water. Ironstone—the process by which it is converted into Iron. Existence of Molecules and of Atoms as components of Molecules—Explanation of the fixity of Composition of Substances, and of the occurrence of Chemical changes between definite proportions of materials. Alcohol—the products of its combustion; its composition. Petrol—its explosive combustion. Sugar and Fat—their composition; their value as food materials on account of their combustibility. Flour—its separation into Starch and Gluten, and the broad distinction to be drawn between these as typical food materials.

BIOLOGY SYLLABUS.

The complete life history of a Plant based on actual observation from germination onwards. The materials from which Plants are constructed—their origin. The several parts of a Plant, their structure and function; Plant respiration (assimilation). Food materials produced by plants as exemplified by Flour and its separation into Gluten and Starch. Yeast, its microscopic appearance—the action of a cold water extract of air-dried yeast on ordinary sugar; the action of an extract of Barley Malt on Starch paste; fermentation by Yeast of the substances produced from Sugar and Starch by these extracts. Sterilisation as a means of preventing fermentation and putrefaction. Production of a Chick from the Egg. The gross anatomy of a Rabbit learnt by actual dissection; the offices of the several chief organs. The uses of the circulatory system; the functions of blood; respiration. The general character of the changes undergone in the body by such typical food materials as Fat, Starch and Gluten, or Egg White. The various excreta.

GEOLOGY SYLLABUS.

The distinctive properties of Sand, Clay, and Limestone—the three typical materials of which all rocks deposited as sediments are composed. The work done by frost, running water, and wind, in moulding the face of our globe; Ice and its carrying power. Granite, as typical of igneous rocks. The evidences that geological changes are now going on—Volcanoes, Earthquakes. The nature of Fossils—the evidence they afford. The geological features of the district known to the student. The geological features of the Isle of Wight and of the Isle of Purbeck (the Dorset coast between Bournemouth and Lulworth), and the chief lessons derivable therefrom.

The main distribution of deposits of various ages in England as displayed in the coloured map on the scale of 25 miles to an inch, prepared by the Geological Survey Department (2s.).

EXEMPTION FROM THE PRELIMINARY EXAMINATION.

On payment of a fee of £1 1s., Certificates of Exemption from passing the Preliminary Examination will be issued as follows to:—

1. Graduates of any University in the United Kingdom.
2. Persons who have passed the Moderations Examination of the University of Oxford, or the General Examination of the University of Cambridge.
3. Persons who have passed one of the following examinations, viz.:—
   - (*a*) The Responsions Examination of the University of Oxford or the Previous Examination of the University of Cambridge.
   - (*b*) The Matriculation Examinations of the Universities of Birmingham, Bristol, Durham, London, or Wales; or the Examination of the Joint Matriculation Board of the Universities of Manchester, Liverpool, Leeds, and Sheffield.
   - (*c*) The Oxford or Cambridge Senior Local Examination.
   - (*d*) The Higher Certificate Examination of the Oxford and Cambridge Schools Examination Board.
   - (*e*) The Senior or Honours Certificate Examinations of the Central Welsh Board.
   - (*f*) The Examinations held by the Civil Service Commissioners for First Class Clerkships in the Home Civil Service, or the India Civil Service; the Examinations for admission to the Royal Military College at Sandhurst or the Royal Military Academy at Woolwich.

Provided that, in the case of the examinations referred to in paragraph (3), the candidate is shown by the Certificate granted him to have passed in Dictation, Composition, Arithmetic, Algebra, Geometry, English History, Geography, and two of the following subjects (one of which must be a language), viz.: Latin, Greek, French, German, Italian, Spanish, Advanced Mathematics, Physics, Chemistry, Biology, Geology, or Stenography.

If any person seeking exemption has not passed in all the subjects required, the Council may, on request, make such arrangements (including the charging of fees) as they may see fit for his examination in any subject or subjects (not exceeding two and Dictation) in which he has not been examined, such examination to be conducted by the Examination body whose examination he has passed, with a view to exemption, or to be held at a subsequent Preliminary Examination of the Institute.

Until the 31st December 1915, all persons who between the 1st January 1905 and the 31st December 1910 have passed any examinations which, under the then existing Bye-Laws of the Institute, would have entitled them to certificates of exemption from the Preliminary Examination, will still be entitled to such certificates.

INTERMEDIATE EXAMINATION.

Candidates cannot present themselves for the Intermediate Examination before the expiration of half their term of service, *i.e.*, two years and six months, or, in the case of Graduates (who have been articled for three years only), one year and six months; but they must present themselves during their term of service.

20th AND 21st MAY 1913.

Hours of Examination:— 10.30 to 1.30; 2.30 to 4.30.

SUBJECTS.

1.—Bookkeeping and Accounts (including Partnership Accounts).
2.—Bookkeeping and Accounts (including Executorship Accounts).
3.—Auditing.
4.—The Rights and Duties of Liquidators, Trustees and Receivers.

(For Books recommended see next page

FINAL EXAMINATION.

The Final Examination is held after the completion of the term of service under Articles.

The Council have power to allow a candidate to present himself for the Final Examination within the last three months of his service. Forms of application for leave can be obtained at the Offices of the Institute.

Candidates cannot (excepting for very special reasons) present themselves for the Final Examination within two years of the time of passing the Intermediate; in the case of Graduates (who have been articled for three years only), one year.

27th, 28th, AND 29th MAY 1913.

Hours of Examination:— { **1st and 2nd Days, 10.30 to 1.30; 2.30 to 4.30.**
3rd Day 11 to 1; 2 to 4.

SUBJECTS.

1.—Bookkeeping and Accounts (including Partnership Accounts).
2.—Bookkeeping and Accounts (including Executorship Accounts).
3.—Auditing.
4.—The Rights and Duties of Liquidators, Trustees and Receivers.
5.—The Principles of the Law of Bankruptcy and of the Law relating to Joint Stock Companies.
6.—The Principles of Mercantile Law and of the Law of Arbitration and Awards.

Books recommended for the Intermediate and Final Examinations:—

Pixley on Auditors, Tenth Edition (Henry Good & Son, 20/- net).
Pollock's Digest of the Law of Partnership, Ninth Edition (Stevens & Sons, 10/-).
Ringwood on the Principles of Bankruptcy, Tenth Edition (Stevens & Haynes, 10/6).
Eustace Smith's Summary of Company Law, Eleventh Edition (Stevens & Haynes, 7/6).
Gore-Browne & Jordan's Hand Book on Joint Stock Companies, Thirtieth Edition (Jordan & Sons, 7/6 net).
Stevens's Elements of Mercantile Law, Fifth Edition (Butterworth, 10/6).
Hurst's Principles of Commercial Law, Second Edition (Stevens & Haynes, 10/6).
Redman's Law of Arbitrations and Awards, Fourth Edition (Butterworth, 18/-).
Slater's Epitome of the Law of Arbitration and Awards, Fourth Edition (Stevens & Haynes, 6/6).
Walker & Elgood's Compendium of the Law of Executors and Administrators, Fourth Editio n (Stevens & Haynes, 21/-).
Kerr on Receivers. Sixth Edition (Sweet & Maxwell, 10/-).

PRIZES.

In addition to Book Prizes awarded to the candidate (if of sufficient merit) placed first in each examination, and Certificates of Merit awarded to candidates who obtain high places in the Final Examination, the following special Prizes are offered for competition:—

PRELIMINARY EXAMINATION.

DELOITTE PRIZE:—This Prize, which is of the value of £50, payable by five equal annual instalments during the service under Articles, will be annually awarded to the candidate who shall have proved himself the best candidate amongst those who have presented themselves at the Preliminary Examinations of the Institute held during the year.

INTERMEDIATE EXAMINATION.

ROBERT FLETCHER PRIZE:—This Prize, which from time to time becomes available at the Intermediate Examination, is of the value of £30 a year, payable in half-yearly instalments in advance from the date of the Examination to the termination of the Articles, and subject to the approval of the Council will be awarded to the first in order of merit whose age does not exceed 25 years, provided that he has presented himself for examination at the earliest possible date at which he can do so under the Bye-Laws. It will be offered for competition at the May 1913 Examination.

FINAL EXAMINATION.

W. B. PEAT GOLD MEDAL AND PRIZE:—This Prize, which in addition to the Gold Medal is of the value of about £30, will be awarded, subject to the approval of the Council, to the first in order of merit at each Final Examination, whose age does not exceed 27 years, provided that he has presented himself for the examination at the earliest possible date at which he can do so under the Bye-Laws.

WILLIAM QUILTER PRIZE:—This Prize, which is of the value of £5 10s., will, under similar conditions to those governing the W. B. Peat Gold Medal and Prize, be awarded to the successful candidate at the Final Examination who shows the greatest proficiency in the subject "Auditing."

FEES.—Payable on admission to the Institute and afterwards.

			£ s d
On Admission as an Associate			10 10 0
On Election to Fellowship			10 10 0
Annual Subscription of Associates not in Practice			1 1 0
	Country	London	
Annual Certificate Fees of Associates in Practice	£1 1 0	£2 2 0	
" " Fellows	3 3 0	5 5 0	

MOORGATE PLACE,
LONDON, E.C.

N.B.—The Syllabus for the Winter Examinations in 1913 will be issued on the 1st June 1913.

(3)

Draft for approval

EP 15-9-13

No 7218 SC No 2

Bg 20 July 14

To

The Comptroller,
Mysore Govt.

Sir,

With reference to your letter No 6292/R 528, dated the 6th April 14, suggesting the desirability of sanctioning a scholarship to a local candidate to enable him to qualify himself as a chartered Accountant and stating that the approximate cost of such training would be Rs 18,394-8-0, I am directed to state that Govt. to begin with, consider it better, to grant from three to five scholarships to local Graduates for undergoing training in the Bombay Commercial College than to spend such a large sum as Rs 18000 odd on a single candidate.

I am therefore, to request you to send up a revised scheme on the lines suggested above in consultation with the Inspector General of Education as early as practicable.

I have &c.

18.7.14

Dms 9/7.

RG

Gl. 17]

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government window dilivery No. 6, Bangalore.

DIARY No. 1283

10/4 10 15

SECTION S.2.

No. 159-13.

No. 3.

No. R/137.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 24th September 1914.

FROM Dewan Bahadur
J. S. CHAKRAVARTI, ESQ., M. A.,
F. R. A. S., ETC.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

.....D. M. Narasinga Rao.....ESQ., B.A., B.L.,

Offg. *Secretary to the Government of Mysore,*

.....General and Revenue.....*Departments*

SIR,

Adverting to your letter No. Fl 218/Gf. 159-13-2 of the 20th July 1914, stating that Government consider it better to train 3 to 5 local Graduates in the College of Commerce, Bombay, to begin with, than to spend large sums on training a single candidate as a Chartered Accountant and asking me to send up revised proposals on the lines suggested after consulting the Inspector General of Education, I have the honour to report that in reply to my inquiry, the Inspector General of Education refers me to his letter No. 894-50 dated 20th July 1914 to you recommending to reserve 6 scholarships at Rs. 25/- each for study of Commerce in Bombay out of the provision in the Current year's budget for Commercial subjects. If this recommendation meets with the approval of Government, the scholarships may be sanctioned early, so that candidates may be selected and sent up for the next term commencing 22nd October 1914. -- Three out of these candidates may be required to specialise in Accountancy, two in Banking, and 1 in Actuarial subjects.

Rec.—Gl. 17]

.....Department.

19 .

FROM

J. S. CHAKRAVARTI, ESQ., M. A.,
F. R. A. S., ETC.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore.

.....Dept.

Dated

Despatched

Received

No. 2526/17

Subject matter.

Issuing of at least one
as an Incorporated Act

2. As regards my proposal for training a local Graduate in higher Accountancy, I still adhere to my opinion that Government would do well to train a Graduate in the higher study of Accountancy as the elementary knowledge of the subject obtained in the Bombay College of Commerce will not fully equip an officer for guiding and watching the accounts of large Joint Stock Companies. The Graduates trained in Bombay will do for all every day audit work, but there is room in the state for a man with the higher training of a Chartered Accountant.

3. If, therefore, Government do not consider it desirable to spend such a large sum as Rs. 18,000/- for training a local young man as a Chartered Accountant, as suggested in my letter No. 6292/R. 528 dated 6th April 1914, I beg to suggest for the consideration of Government that one may be trained at least as an Incorporated Accountant, who is given all the privileges of a Chartered Accountant under the Law in India. The differences in training between a Chartered Accountant and an Incorporated Accountant is that for the latter the apprenticeship required in connection with the training may be served in India though the Examination has to be undergone in London. The period of Apprenticeship may also be shortened from 5 to 3 years by recommendation. The cost of training estimated at Rs. 18,000/- for a Chartered Accountant will in this case be reduced to about Rs. 11,000/-. There is no doubt, however, that in the profession of Accountancy, a Chartered Accountant has a well-recognised status, while an Incorporated Accountant is only regarded as possessing the legal minimum of qualifications necessary for a practitioner.

I have the honour to be,

S i r,

Your most obedient servant,

Comptroller.

SDV.

24/9

Reply to Comptroller regarding his proposal (8
to grant scholarships for training in Accountancy

G. R.\S. 26]

File No. 15 9 9

Serial No. 4 7 5

Diary No. of letter replied to 2710

No. H 5309
& 23rd March/15

General and Revenue Secretariat

( )

, the 191

To

The Comptroller in Mysore

Sir,

Date of issue 23-3-15

Signed by W Chamdasani

With reference to Correspondence ending with your letter No. R/137 dated 1-10-14 in the matter of Scholarships ~~being given~~ for training in Accountancy & allied subjects, I am directed to invite your attention to G.O No. 137-8 Edn 24-14 dated 8-9-14 in which four technical Scholarships ~~during~~

Refer under this proposal

Flag R

over.

SUBJECT.

9)

during
the current year) have been
ordered to be reserved for the
Study of Commercial
subjects and to state further
that the D. of Ed^n will be
requested to require 2 out
the holders of
of these four Scholarships to Specialise
in Accountancy, one in Banking
(Exchange, Investment & Currency)
& the other in Actuarial Science, if the students have not
already chosen their
subjects. Accordingly

2 I am to add that in the opinion
of Govt, the action taken as above
provides for all the require-
-ments in the matter

I have etc

G.H. 159-13-5 Duff

to Off. Secretary
(S. Records)

Copy to D. of Education, for information
and guidance, with the request that two
of the Candidates for whom Scholarships
for studying Commercial subjects
are
have been granted during the current year,
may be asked to Specialize in Accountancy,
One in Banking and the other in Actuarial
Science, if they have not already chosen their subjects.

Duff

to for Off. Secretary, S. Records

List of enclosures,

H.O. 76/5310
23-3-15

Copied by

Examined by

GPB—25,000—4-3-13

Duff
2077.

Put up draft as below

To. Comptr

Sir,

With reference to correspondence with your No — dated 24.9.14 in the matter of Scholarships being given for training in Accountancy etc. I am directed to invite your attention to Govt. No — dated — in which four Scholarships for the Current year have been allowed for the Study of Commercial Subjects and to state further that the Govt. offer will be rejected to require 2 out of these four Scholars to specialise in Accountancy - one in Banking (Exchange, Investment & Currency) & the other in International finance.

The subject of increasing the no of scholarships for Commercial subjects will be considered later

G.R.S. 13]

Routine N

[To be used only for notes, requisitions, etc.

I am also to state that
Govt do not consider it
necessary to take any other
action

I am to add that in the
opinion of Govt the action
taken as above provides
for all present requirements
in the matter

I have the

Govt

Govt R.S. for their
guidance with the
request that the
Candidates for whom
Scholarships for studies
Coml subjects will be granted
during the current year may
be selected
in Accounting Office
Banking &
in Actuarial
Science

N.B.—Should routine notes be written on small slips
the notes must be copied, or slips pasted on
this form.

GPB—50,000—2